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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

**OBJECTION OF LORENTSON MANUFACTURING COMPANY TO NOTICE OF
CURE AMOUNT WITH RESPECT TO EXECUTORY CONTRACT OR UNEXPIRED
LEASE TO BE ASSUMED AND ASSIGNED IN CONNECTION WITH THE SALE OF
INTERIORS AND CLOSURES BUSINESSES**

Lorentson Manufacturing Company (“Lorentson”), by counsel, for its Objection to the Notice of Cure Amount with Respect to Executory Contract or Unexpired Lease to be Assumed and Assigned in Connection with the Sale of Interiors and Closures Businesses, alleges and states as follows:

1. On October 8 and 14, 2005, Delphi and certain of its subsidiaries and affiliates (collectively the “Debtors”) filed voluntary petitions in this Court for relief under Chapter 11 of Title 11, United States Code.

2. On October 15, 2007, Debtors filed an Expedited Motion for Orders under 11 U.S.C. § 363, 365 and 1146 and Federal Rules of Bankruptcy Procedures 2002, 6004, 6006 and 9014 . . . (Docket 10606) (the “Sale Motion”), which seeks to sell substantially all the assets

primarily used in the Debtors' cockpits and interior systems and integrated closure systems businesses.

3. On October 26, 2007, this Court entered an Order approving the bidding procedures related to the Sale Motion and has scheduled a hearing for December 20, 2007, at 10:00 a.m. and established a deadline for objections of December 13, 2007 (the "Sale Order") (Docket 10732).

4. On Friday, November 16, 2007, at 7:27 p.m., Debtors filed an Assumption and/or Assignment of Executory Contract or Unexpired Lease to Purchasers in Connection with Sale of Interiors and Closures Businesses (Docket 10963) (the "Assumption Notice") with the Court, and at 6:51 p.m. Debtors filed a Notice of Cure Amount with Respect to Executory Contract or Unexpired Lease to be Assumed and Assigned in Connection with the Sale of Interiors and Closures Businesses (Docket 10962) (the "Cure Notice") with the Court, both of which Notices were contemplated by the Sale Order. Pursuant to the Sale Order and the terms of the Notices, parties have ten (10) days to respond, to and including November 26, 2007, and, accordingly, this objection is timely filed.

5. Lorentson is and has been a supplier to Debtors, both pre- and post-petition.

6. The Assumption Notice identifies the following purchase orders between Debtors and Lorentson: 450227624, 450341150, 550023948, 550026080 and 550110915.

7. There may be additional unlisted purchase orders, but at least purchase orders 550023948, 550026080 and 550110915 are currently effective purchase orders.

8. Because of the filing of the Cure Notice and Assumption Notice after business hours on Friday, November 16, 2007, and the fact that the client contacts are out of the office for the Thanksgiving holiday until December, Lorentson is still researching whether additional

purchase orders have been issued and whether any of the other purchase orders listed in the Assumption Notice have been superseded or have expired.

9. Lorentson was not listed in the Cure Notice, and objects to that Notice as it has pre-petition sums due and owing to it on the purchase orders which are sought to be assumed in the amount of \$25,563.46, which are a part of its proofs of claim filed in this matter (Lorentson's discussion with Debtors' representatives indicate that Debtors' books recognize that \$23,397.82 remains due and owing under these). A listing of the pre-petition invoices under these purchase orders (with the Quantity Shipped and Unit Price columns redacted to protect confidential information) is attached hereto as **Exhibit A**. Lorentson continues to research this issue to determine if any additional sums are attributable to the purchase orders sought to be assumed, and reserves its rights to amend or supplement this Objection to add those sums.

10. Additionally, although it does not believe that there are post petition sums outstanding on the Purchase orders sought to be assumed and assigned, Lorentson is still researching that issue and reserves its right to amend or supplement this Objection to add any such amounts.

11. Lorentson does not object to an assumption and assignment of the Purchase Orders, as long as all cure amounts are paid and any post petition amounts which have been invoiced are paid, all in accordance with the requirements of §365 of the Bankruptcy Code..

12. §365 requires the payment of cure amounts, and the Sale Order and the Cure Notice all contemplate payment of cure amounts, however the Cure Notice does not list Lorentson. Based on the failure to list Lorentson, it can only assume that the Debtors believe the cure amount is zero; and, to that extent, Lorentson objects to the cure amount set forth by the

Debtors and objects to the assignment and assumption without payment of the aforementioned amounts.

WHEREFORE, Lorentson respectfully requests that the Court enter an order denying assumption and assignment of the Purchase Orders without payment of the amounts outstanding due to Lorentson, and scheduling a hearing on this matter and for all other just and proper relief in the premises.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing has been served upon the counsel and parties of record, listed in the attached service list, electronically through the Clerk's ECF system, by electronic mailing or by first class United States Mail, postage prepaid, and to the following parties, via overnight delivery, on the 23rd day of November, 2007:

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